

Financial Report

October 31, 2021

(Cash Basis Information)

General Fund Revenues:

Total 2021 YTD actual General Fund revenues are \$18,821,785, up 31% when compared to \$14,396,809 collected through October 2020. We have collected 106% of our budgeted revenue for 2021. Here are a few items to note:

- **Income tax** – The 2021 YTD amount is \$9,463,564 and the 2020 YTD amount was \$8,324,377 (up \$1,139,187; +14%)
- **Admissions tax**- The 2021 YTD amount is \$4,021,034 and the 2020 YTD amount was \$525,780 (up \$3,495,164)
- **Lodging tax** - The 2021 YTD amount is \$444,666 and the 2020 YTD amount was \$374,100 (up \$70,566)

General Fund Expenses:

Total 2021 YTD expenditures are \$15,576,088 up 3% when compared to the YTD figure of \$15,170,205 for 2020. We have expended 78% of our general fund budget, as we decreased the budgeted expenditures for 2021.

General Fund Cash Balance:

The ending cash balance in the General Fund is \$7,638,017. The cash balance history page attached to this report contains further information on cash balance trends in the General Fund.

Full-Time Employees (does not include elected officials):

Current Year	Historical Data
January 220	December 2020 - 221
February 221	December 2019 - 252
March 219	December 2018 - 247
April 220	December 2017 - 247
May 222	December 2016 - 239
June 223	December 2015 - 225
July 223	December 2014 - 211
August 225	December 2013 - 212
Sept. 229	December 2012 - 215
Oct. 230	December 2011 - 220
	December 2010 - 216
	December 2009 - 241
	December 2008 - 252
	December 2007 - 253
	December 2006 - 260
	December 2005 - 266
	December 2004 - 280
	December 2003 - 291

Payroll Stabilization Fund Balance: \$679,377.75

**General Fund
October 31, 2021**

2021 Monthly Actual Amount	2021 YTD Actual	2021 Budget	% of Budget	% +/- Prev YR	2020 YTD Actual	2019 YTD Actual	2018 YTD Actual	2017 YTD Actual	
Beginning Balance, 1/1/2021		\$ 4,392,320							
Revenues									
General Revenues									
Property Tax	-	1,570,606	1,612,600	97%	1%	1,553,940	1,560,634	1,521,900	1,519,166
Income Tax	1,185,299	9,463,564	9,720,000	97%	14%	8,324,377	9,782,079	10,110,681	9,725,661
Admissions Tax	905,799	4,021,034	1,700,000	237%	665%	525,870	3,685,496	3,702,715	3,742,797
Lodging Tax	47,124	444,666	950,000	47%	19%	374,100	1,306,896	1,373,737	1,208,294
Estate Tax	-	-	-	0%	100%	-	-	-	-
Local Government Funds	38,927	423,223	500,000	85%	4%	405,498	379,118	334,768	329,535
Other State Levied Monies	9,175	270,735	174,200	155%	55%	174,265	174,892	176,701	178,494
Cable Franchise Fees	-	232,991	310,000	75%	-25%	310,286	248,260	255,423	270,239
Liquor/Beer Permits	-	4,979	68,000	7%	-92%	60,931	68,467	69,269	68,642
State Patrol Fines	2,858	9,880	11,000	90%	28%	7,703	9,762	12,533	12,095
Unclaimed Funds	-	-	-	100%	100%	-	-	3,494	-
Public Vendor Licenses	-	3,075	2,500	100%	16%	2,659	-	-	2,450
Tax Abatement Monitoring Fees	-	3,273	4,000	82%	-20%	4,092	4,080	5,649	3,059
Sale of Property	20	1,731	-	100%	-50%	3,448	288	1,465	2,183
Interest	1,715	107,180	195,000	55%	-50%	215,845	420,781	250,547	151,025
Rental Income	1,233	44,110	170,000	26%	-74%	172,650	66,383	179,246	295,288
Donations	-	50	-	0%	-96%	1,418	-	-	120
Refunds / Reimbursements	-	26,479	25,000	106%	-90%	271,228	355,302	268,306	216,109
	2,192,152	16,627,578	15,442,300	108%	34%	12,408,309	18,062,436	18,266,434	17,725,157

Division / Department Revenues

Police Department	94,572	314,537	315,150	100%	28%	245,850	323,196	344,187	343,782
Police/Fire Marine Patrol	2,017	18,048	75,000	24%	-7%	19,375	10,575	10,675	1,600
Fire Department	25	401,115	405,600	99%	-2%	408,847	405,287	422,338	424,201
Oakland Cemetery	27,780	122,133	103,000	119%	34%	91,323	99,956	107,153	95,677
Planning	1,420	26,501	28,500	93%	-42%	45,467	-	-	-
Community Development	-	-	-	0%	-100%	60,081	79,471	91,559	112,616
Building Division	17,536	201,929	263,000	77%	-27%	276,093	215,131	395,333	265,871
Horticultural Services	7,101	78,669	70,000	112%	46%	53,798	80,996	66,816	57,643
Jackson Street Pier	4,050	37,350	15,000	249%	2667%	1,350	-	-	-
City Manager/Finance/HR	-	25,012	-	100%	100%	70	2,343	1,683	2,135
Information Technology	785	41,061	55,000	75%	-5%	43,010	41,631	38,745	43,977
Law Department	150	1,063	10,000	11%	-89%	10,089	671	10,148	9,779
City Commission	-	-	-	0%	-100%	208	-	-	-
Municipal Court	60,837	675,670	945,000	71%	30%	518,961	1,000,945	878,112	827,762
Building Maintenance	-	245	3,000	8%	-97%	8,589	3,591	1,036	1,777
Engineering	1,450	7,715	8,700	89%	-11%	8,664	21,868	19,459	14,777
Mechanic Department	2,142	6,389	500	1278%	-73%	23,570	22,368	21,848	23,917
Admin Support	23,631	236,770	80,000	296%	37%	173,153	-	-	-
	243,497	2,194,207	2,377,450	92%	10%	1,988,499	2,308,029	2,409,092	2,225,514

Total General Fund Revenues

	2,435,648	18,821,785	17,819,750	106%	31%	14,396,809	20,370,465	20,675,526	19,950,671
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General Fund Expenses

Wages/Fringes	1,076,632	9,832,764	12,985,651	76%	6%	9,287,063	11,501,195	12,309,904	11,943,745
Travel & Training	2,346	31,131	70,225	44%	31%	23,855	45,223	44,824	41,657
Contractual Services	222,170	2,102,697	2,958,780	71%	-10%	2,345,548	2,103,253	2,166,287	2,145,352
Supplies & Materials	90,262	510,715	825,182	62%	18%	433,196	534,256	465,066	517,606
Major Expendable	-	22,168	141,700	16%	-6%	23,681	67,154	73,605	46,317
Transfers / Other	617,339	3,076,612	2,972,900	103%	1%	3,056,862	3,886,788	3,836,644	3,358,278
Total General Fund Expenses	2,008,750	15,576,088	19,954,438	78%	3%	15,170,205	18,137,868	18,896,330	18,052,955

Net Gain / (Loss)

	426,898	3,245,696					2,232,597	1,779,196	1,897,716
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Ending Cash Balance, 10/31/2021

\$ 7,638,017

Expenditures by Department

	January	February	March	April	May	June	July	August	Sept	Oct
Police	367,387	252,988	356,220	308,928	294,613	344,479	555,440	\$ 367,374	\$ 358,990	\$ 397,926
Fire	313,770	369,777	269,154	259,869	288,933	374,224	529,472	\$ 379,182	\$ 375,528	\$ 389,057
Street Lighting	22,502	43,739	22,216	299	22,163	22,778	22,656	\$ 22,791	\$ -	\$ 22,468
Oakland Cemetery	17,155	14,644	14,772	15,901	18,024	20,062	29,488	\$ 22,050	\$ 23,405	\$ 29,826
Planning	23,181	20,994	16,476	19,013	10,699	7,672	11,650	\$ 17,221	\$ 13,850	\$ 14,583
Economic Development	23,170	13,123	(2,494)	13,116	12,770	21,072	35,500	\$ 17,756	\$ 28,233	\$ 21,107
Building	21,393	17,238	19,764	19,503	20,737	27,758	81,701	\$ 26,035	\$ 26,470	\$ 27,725
Horticultural Services	75,747	53,984	52,312	70,311	83,705	99,661	107,781	\$ 80,087	\$ 88,501	\$ 128,510
Jackson Street Pier	-	1,599	2,863	1,954	2,727	5,964	3,964	\$ 13,717	\$ 5,075	\$ 1,071
City Manager	15,303	13,108	13,168	13,927	13,745	16,380	22,924	\$ 29,091	\$ 20,865	\$ 20,429
Admin Services	4,136	3,087	5,539	3,241	3,714	3,830	5,309	\$ 7,159	\$ 5,741	\$ 4,634
Finance Department	8,046	6,381	6,593	6,862	6,110	8,666	12,320	\$ 14,246	\$ 11,636	\$ 9,781
Income tax	22,937	31,086	22,743	32,223	48,472	31,702	30,131	\$ 33,004	\$ 35,026	\$ 41,412
Information Technology	12,279	39,024	11,206	11,902	19,143	25,675	21,991	\$ 30,033	\$ 22,392	\$ 28,769
Law	17,244	14,243	14,580	16,103	14,992	17,370	24,696	\$ 22,151	\$ 18,379	\$ 21,076
City Commission	6,857	8,759	5,944	7,071	7,850	6,216	7,531	\$ 7,079	\$ 7,768	\$ 5,003
Muni Court	76,012	82,212	76,932	52,008	72,591	97,087	119,431	\$ 84,657	\$ 87,069	\$ 82,846
Building Maintenance	25,820	44,273	42,156	46,337	36,888	43,959	54,166	\$ 44,329	\$ 69,464	\$ 48,426
Engineering	22,135	22,541	17,521	20,984	19,225	22,758	33,902	\$ 33,841	\$ 25,316	\$ 27,316
Mechanic	29,986	31,354	(6,242)	42,918	85,803	(29,349)	59,792	\$ 39,329	\$ (22,870)	\$ 41,280
Admin Support	(48,658)	232,290	110,568	543,166	339,365	33,405	419,530	\$ 960,606	\$ 351,277	\$ 645,506
Total by Department	1,056,402	1,316,445	1,071,992	1,505,635	1,422,270	1,201,368	2,189,373	\$ 2,251,739	\$ 1,552,115	\$ 2,008,750

GENERAL FUND UNEXPENDED BALANCE
(does not include outstanding encumbrances at month end)

	2021	2020	2019	2018	2017	2016	2015	2014
January	4,244,679	4,695,397	4,622,401	4,739,657	4,697,723	4,261,014	3,867,093	3,836,274
February	4,150,585	4,502,538	3,815,517	4,187,047	3,814,454	3,534,655	2,965,660	3,303,250
March	4,823,546	5,141,775	4,014,846	4,269,563	3,955,833	4,440,406	3,665,316	3,937,644
April	4,678,762	4,081,774	3,141,378	3,205,878	3,161,359	3,295,072	3,023,451	3,665,480
May	5,202,182	4,243,264	3,381,833	3,609,682	3,727,564	3,123,779	2,899,190	3,172,343
June	5,511,234	3,598,412	3,597,327	3,571,223	3,683,365	3,642,254	3,012,283	3,238,672
July	5,079,561	3,111,497	4,066,490	4,080,266	4,087,596	4,121,139	3,401,724	3,564,211
August	6,487,158	4,018,020	6,092,502	5,605,804	6,080,872	6,309,067	5,109,586	5,393,377
September	7,211,194	4,048,977	7,065,926	6,318,378	6,578,160	7,032,386	6,280,075	5,741,499
October	7,638,017	4,213,308	7,107,426	6,508,468	6,385,146	6,881,846	6,193,657	5,301,930
November		4,298,772	7,115,534	6,470,483	6,311,439	6,924,337	5,766,373	5,137,943
December		4,392,320	4,986,704	4,874,828	4,729,271	4,487,428	4,170,024	4,204,284

WATER FUND - 2018

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,712,095	149,890	4,562,205
February	4,932,525	209,876	4,722,648
March	4,963,348	195,149	4,768,199
April	4,795,143	204,273	4,590,870
May	4,840,432	193,246	4,647,186
June	4,963,539	200,716	4,762,823
July	4,678,470	202,780	4,475,690
August	4,660,438	202,394	4,458,043
September	5,383,796	185,024	5,198,772
October	5,870,043	339,394	5,530,649
November	5,934,073	283,668	5,650,406
December	5,398,776	-	5,398,776

SEWER FUND - 2018

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,292,482	219,003	4,073,479
February	4,653,609	293,262	4,360,347
March	4,708,018	297,073	4,410,945
April	5,284,367	304,600	4,979,768
May	5,285,654	347,509	4,938,145
June	5,367,193	396,622	4,970,572
July	4,481,872	361,109	4,120,763
August	5,121,665	7,665	5,114,000
September	5,954,254	547,113	5,407,141
October	6,588,013	403,309	6,184,704
November	6,889,473	238,712	6,650,762
December	6,458,199	-	6,458,199

WATER FUND - 2019

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,383,193	402,609	3,980,584
February	4,586,705	347,089	4,239,617
March	4,245,792	206,724	4,039,067
April	4,302,120	212,142	4,089,977
May	4,561,170	295,546	4,265,623
June	4,149,419	213,276	3,936,143
July	3,557,617	210,689	3,346,928
August	4,169,732	274,447	3,895,285
September	4,740,205	239,404	4,500,801
October	4,954,302	268,669	4,685,633
November	4,266,841	163,947	4,102,894
December	4,674,212	-	4,674,212

SEWER FUND - 2019

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	5,133,762	352,015	4,781,747
February	5,317,988	361,355	4,956,633
March	5,644,288	351,087	5,293,201
April	5,811,263	398,575	5,412,688
May	5,711,803	489,171	5,222,631
June	5,639,600	491,145	5,148,455
July	4,712,406	554,090	4,158,316
August	5,302,492	579,060	4,723,432
September	6,397,217	520,096	5,877,121
October	6,710,282	993,037	5,717,245
November	5,043,977	449,399	4,594,578
December	5,580,003	-	5,580,003

WATER FUND - 2020

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	3,765,959	320,806	3,445,153
February	4,356,137	288,411	4,067,726
March	4,410,558	312,881	4,097,677
April	4,141,687	1,439,884	2,701,802
May	4,294,042	2,782,706	1,511,335
June	5,132,363	4,179,575	952,788
July	3,696,177	3,782,285	(86,107)
August	4,338,152	2,782,175	1,555,977
September	4,774,665	2,647,012	2,127,653
October	5,280,347	2,435,090	2,845,257
November	5,465,266	1,936,798	3,528,467
December	5,287,572	1,239,009	4,048,562

SEWER FUND - 2020

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,220,214	512,965	3,707,249
February	5,850,949	602,554	5,248,396
March	6,120,229	672,750	5,447,480
April	5,955,711	1,111,157	4,844,554
May	6,110,691	3,497,741	2,612,949
June	6,910,100	6,772,089	138,010
July	5,164,143	6,897,121	(1,732,979)
August	5,660,824	4,084,320	1,576,504
September	6,941,729	3,707,286	3,234,443
October	7,171,810	4,224,381	2,947,428
November	7,494,221	3,703,079	3,791,143
December	7,365,401	3,217,937	4,147,465

WATER FUND - 2021

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,661,729	2,128,342	2,533,387
February	4,587,276	2,472,811	2,114,465
March	4,550,928	2,328,959	2,221,969
April	4,964,493	2,297,068	2,667,425
May	4,927,843	2,041,122	2,886,720
June	4,742,214	2,674,248	2,067,966
July	4,993,101	2,493,574	2,499,528
August	4,949,329	2,168,496	2,780,833
September	4,985,252	1,916,147	3,069,105
October	4,987,500	1,704,380	3,283,120
November			
December			

SEWER FUND - 2021

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	6,079,284	3,977,180	2,102,104
February	6,236,656	4,411,535	1,825,120
March	6,299,903	3,597,781	2,702,122
April	6,773,714	3,584,441	3,189,274
May	7,024,486	3,043,994	3,980,492
June	7,076,367	3,341,478	3,734,888
July	5,784,278	3,408,214	2,376,064
August	6,147,289	3,079,253	3,068,036
September	6,745,834	2,881,727	3,864,107
October	7,025,020	2,385,166	4,639,854
November			
December			

FULL-TIME EMPLOYEES

	October 2021	Sept. 2021	August 2021	July 2021	June 2021	May 2021	April 2021	March 2021	Feb. 2021	Jan. 2021	Dec. -20	Nov. - 20	Oct.-20	Sept.-20	Aug-20	Jul-20	20-Jun	May-20	Apr-20	Mar-20	Feb-20	20-Jan	Dec-19	Nov-19	Oct-19	Sep-19	Aug-19	Jul-19	Jun-19	May-19	Apr-19	Mar-19	Feb-19	Jan-19			
Police Patrol	45	46	45	46	45	43	43	43	45	45	43	44	45	46	47	47	47	48	48	48	48	48	48	47	47	48	48	48	48	48	48	48	48	48	48		
Police Records	2	1	1	1	1	1	1	1	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2		
Fire	47	47	46	45	45	45	45	45	45	44	45	44	45	46	46	47	47	48	47	47	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48		
Cemetery	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3		
Recreation	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3		
Code	5	5	4	3	3	2	1	1	2	2	2	2	2	2	2	3	3	5	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0	0		
Community Dev	5	5	6	6	6	6	8	8	8	8	8	8	8	9	9	10	10	11	12	12	12	17	17	17	17	17	16	16	16	16	16	16	16	16	16		
Building Dept	5	5	5	6	6	5	5	4	4	4	4	4	4	4	4	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5		
Hort Services	8	8	8	7	8	7	7	7	7	7	8	8	8	8	8	9	9	10	10	10	10	10	10	9	9	9	9	10	10	10	10	10	10	10	9	9	
Customer Acct Office	4	4	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4		
BIWW	13	13	13	12	13	15	14	14	14	14	14	14	14	14	14	13	14	14	16	16	15	15	14	14	14	15	15	15	15	15	15	15	15	15	15	15	
Water Distribution	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	
Water Pollution Control	18	18	18	18	17	18	17	17	17	17	17	17	17	17	16	16	16	16	17	17	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
Sewer Maintenance	10	10	10	10	12	12	11	11	10	10	10	10	10	10	10	11	10	10	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
Street Dept	10	10	10	10	9	9	9	9	9	9	9	9	9	9	9	10	10	10	10	10	10	10	11	11	11	11	11	11	11	11	11	11	11	11	11	11	
City Manager	5	5	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	
HR / IT	4	4	4	4	4	3	3	3	3	3	3	3	3	4	4	4	4	4	4	4	4	4	5	4	4	4	4	4	4	4	4	4	4	4	4	4	
Finance / Tax	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
Law	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
Commission Clerk	1	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Courts (not including J)	11	11	11	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	
Building Maintenance/R	2	2	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	
Engineer	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	
Traffic	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Fleet Maintenance	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
TOTAL	230	229	225	223	223	222	220	219	221	220	221	222	223	225	226	231	236	239	250	251	252	253	252	248	248	250	250	247	248	247	248	247	247	248	248		